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August 4, 2006

BY ELECTRONIC FILING

The Honorable Joseph J. Farnan, Jr. United States District Court 844 King Street Wilmington, DE 19801

Re: Bridgestone Sports Co., Ltd. et al. v. Acushnet Company, C.A. No. 05-132 (JJF)

Dear Judge Farnan:

We are writing jointly on behalf of the parties in this action to address Your Honor's concerns about the tenor of the pretrial practice, and in particular the discovery letters, in this litigation. Following the conference before Your Honor on Wednesday, and up until the time of this submission, counsel for the parties have been conferring on this issue. The parties recognize that they have submitted accusatory letters to the Court which should have been worded less severely. Moving forward, counsel have undertaken to be more respectful of one another and to increase their dispute resolution efforts so as to avoid involving the Court in unnecessary matters. We apologize to the Court for this episode.

With the filing of this letter, counsel respectfully submit that the August 8, 2006 hearing is not needed and request that it be removed from the Court's calendar. Counsel are available at the Court's convenience to discuss these matters.

Respectfully,

/s/ Jack B. Blumenfeld (#1014)

Jack B. Blumenfeld Counsel for Bridgestone The Honorable Joseph J. Farnan, Jr. August 4, 2006 Page 2

/s/ Richard L. Horwitz (#2246)

Richard L. Horwitz Counsel for Acushnet

JBB/bls

cc: Peter T. Dalleo, Clerk (By Hand) Alan M. Grimaldi, Esquire (By Fax) Robert M. Masters, Esquire (By Fax)